

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

**UNITED STATES OF AMERICA,
Plaintiff,**

VS.

**CERTAIN PROPERTY DESCRIBED IN
ATTACHMENT A,**

Defendants,

§
§
§
§
§
§
§
§
§
§

NO. 6:16-CV-1299

VERIFIED CLAIM OF SMITH COUNTY, TX. et al.

CLAIMANTS, Smith County, Texas, Smith County Emergency Services District #2, and Kilgore College, ("Taxing Authorities"), file this Verified Claim and would show the following:

1. The real property which is the subject of this action and on which this claim is filed is described in the United States' Verified Complaint for Forfeiture in Rem (filed November 16, 2016) and identified as follows:

- (a) Tract 3, Abstract 747, Isaac Norris Survey, APN/Parcel #1000000470003000, Map # 19670/Map Grid N-11.2D;
- (b) Tract 3A, Abstract 747, Isaac Norris Survey, APN/Parcel #100000074700003010, Map 19670/Map Grid N-11.2D;
- (c) Tract 4, Abstract 588, Samuel S. Lovett Survey, APN/Parcel #100000058800004000, Map #19650/Map Grid N-11.2D;
- (d) Tract 4A, Abstract 588, Samuel S. Lovett Survey, APN/Parcel # 100000058800004010, Map # 19650/Map Grid N-11.2 D.

2. Taxing Authorities are units of local government of the State of Texas.

3. This claim is filed by the undersigned attorney as the agent for Claimants and she is duly authorized to assert this claim on their behalf by virtue of a contract between the law firm and the

Claimants for collection of delinquent ad valorem taxes made pursuant to TEX. PROP. TAX CODE ANN. §6.30(c).

4. Taxing Authorities are political subdivisions of the State of Texas authorized to levy and collect ad valorem taxes on the subject property. Any offsets and credits existing against the amounts due will be allowed.

5. Claimants are taxing units as defined by TEX. PROP. TAX CODE ANN. §1.04(12), and as such, levied ad valorem taxes on the subject property for the years and in the amounts appearing below, *exclusive of penalties and interest* :

<u>Property</u>	<u>Acct No.</u>	<u>Tax Year</u>	<u>Base Tax</u>
14.257 Acres Norris Tract 3	100000074700003000	2014-2016	\$44.85
17.367 Acres Norris Tract 3A	100000074700003010	2014-2016	\$54.66
10.778 Acres S. Lovett Tract 4	100000058800004000	2014-2016	\$33.91
7.858 Acres S. Lovett Tract 4A	100000058800004010	2014-2016	\$24.73

Claimants will levy ad valorem taxes on the subject property for 2017 in an amount to be determined. (*See Exhibit 1, Tax Statements*).

6. Section 32.01 of the Texas Property Tax Code creates a lien which perfects on January 1 of each tax year to the benefit of the Taxing Authorities to secure payment of *all* tax, penalty and interest imposed on the property. Those liens constitute valid, good faith interest in the subject property which are superior to all interest by virtue of TEX. PROP. TAX CODE ANN. §32.05.

7. Claimants reserve the right to amend this claim.

Respectfully Submitted,

LORI GRUVER
ATTORNEY FOR TAXING AUTHORITIES

By: /s/ Lori Gruver
LORI GRUVER
State Bar No. 24007283
LINEBARGER GOGGAN
BLAIR & SAMPSON, LLP
P.O. Box 17428
Austin, Texas 78760
(512) 447-6675 (Telephone)
(512) 693-0728 (Facsimile)

STATE OF TEXAS

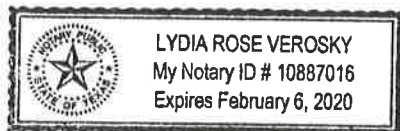
§
§
§

COUNTY OF TRAVIS

BEFORE ME, the undersigned authority on this day personally appeared Lori Gruver, who being first duly sworn on oath deposed and said that she is the attorney for the Taxing Authorities as a partner in the law firm of Linebarger Goggan Blair & Sampson, LLP, and as such is authorized to make the foregoing petition on their behalf by virtue of a contract between the law firm and the Taxing Authorities for Collection of delinquent ad valorem taxes made pursuant to TEX. PROP. TAX CODE ANN. §6.30(c), that she has read the foregoing petition, has personal knowledge of each of the allegations set forth therein, and that each of those allegations is true and correct.

/s/ Lori Gruver
LORI GRUVER

SUBSCRIBED AND SWORN TO BEFORE ME, by the said Lori Gruver, this the 2nd day of March, 2017, to certify which witness my hand and seal of office.



/s/ Lydia R. Verosky
NOTARY PUBLIC, State of Texas

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been filed electronically and is to be served by electronic transmission to all parties on the court's electronic mailing matrix on March 2, 2017.

/s/ Lori Gruver
LORI GRUVER


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 Friday, February 24,
2017

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Account: 100000058800004010
APD: R178020
Location: 0000000C R 371
Legal: ABST A0588 S LOVETT
 TRACT 4A (
 PT 25.225 / SEE A-747 TR
 3A)

Acres: 7.858
Yr Built: 0
Sq Ft: 0
Def. Start: NONE
Def. End: NONE
Roll: R
UDI: 100%

2016 Values
 Agriculture 26796
 Land Ag Land 1414
2016 Exemptions
 AG002 26796

Owner: TIDWELL JEREMY
 130 COYLE ROAD
 GILMER TX 75645

Click on the e-Statement button to view Total Tax Due.

Click on the e-Payment button to make a credit card or eCheck payment.

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	1.20	0.00	1.20	0.07	0.01	0.00	1.28	
2016	212	4.67	0.00	4.67	0.28	0.05	0.00	5.00	
2016	SK	2.47	0.00	2.47	0.15	0.02	0.00	2.64	
2016		8.34	0.00	8.34	0.50	0.08	0.00	8.92	
Totals									
2015	2	1.20	0.00	1.20	0.14	0.16	0.22	1.72	
2015	212	4.67	0.00	4.67	0.56	0.61	0.88	6.72	
2015	SK	2.47	0.00	2.47	0.30	0.32	0.46	3.55	
2015		8.34	0.00	8.34	1.00	1.09	1.56	11.99	
Totals									
2014	2	1.20	0.00	1.20	0.14	0.30	0.25	1.89	
2014	212	4.67	0.00	4.67	0.56	1.17	0.96	7.36	
2014	SK	2.18	0.00	2.18	0.26	0.55	0.45	3.44	
2014		8.05	0.00	8.05	0.96	2.02	1.66	12.69	
Totals									

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 EXHIBIT 1

 Page 1 of 8



Gary B. Barber
Smith County Tax Office
 P.O. Box 2011
 Tyler, TX 75710-2011
 903-590-2920

2016+ Tax Statement

Property Account Number:

100000058800004010

Statement Date: 02/14/2017
 Owner: TIDWELL JEREMY
 Mailing Address: 130 COYLE ROAD
 GILMER TX 75645

Property Location: 0000000 C R 371
 Acres: 7.858
 Legal Description: ABST A0588 S LOVETT TRACT 4A (PT 25.225 / SEE A-747 TR 3A)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	28,210	0	0	1,414
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	26,796	1,414	0.175000	2.47
SMITH CO EMER SERV#2	26,796	1,414	0.084648	1.20
SMITH COUNTY	26,796	1,414	0.330000	4.67
TOTAL BASE TAX				8.34
PENALTY & INTEREST				0.58
PRIOR YEARS				24.68
Total Amount Due				33.60

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$1.80.

↓ Detach ↓
 Return With Payment

2016 +Tax Statement
 02/14/2017

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

EXHIBIT 1

Page 2 of 8

TIDWELL JEREMY
 130 COYLE ROAD
 GILMER TX 75645

Property Account Number 100000058800004010	
Total Amount Due	\$33.60
IF PAID IN	AMOUNT DUE
MAR	33.94
APR	34.29
MAY	34.68
JUN	34.99
JUL	36.91
AUG	37.22
Please Make Checks Payable To:	
Gary B. Barber	

2016 00000537133 0000003360 0000003394 0000003429 0000003468 C 001


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Account: 100000058800004000

Acres: 10.778

2016 Values
APD: R025944

Yr Built: 0

Agriculture 36753

Location: 0000000C R 371

Sq Ft: 0

Land Ag Land 1940

Legal: ABST A0588 S LOVETT

Def. Start: NONE

2016 Exemptions

 TRACT 4 (P
T 25.035 AC / SEE A-747 TR
3)

Def. End: NONE

AG002 36753

Roll: R

UDI: 100%

Owner: TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

Click on the e-Statement button to view Total Tax Due.

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	1.64	0.00	1.64	0.10	0.02	0.00	1.76	
2016	212	6.40	0.00	6.40	0.38	0.06	0.00	6.84	
2016	SK	3.40	0.00	3.40	0.20	0.03	0.00	3.63	
2016	Totals	11.44	0.00	11.44	0.68	0.11	0.00	12.23	
2015	2	1.64	0.00	1.64	0.20	0.21	0.31	2.36	
2015	212	6.40	0.00	6.40	0.77	0.83	1.20	9.20	
2015	SK	3.40	0.00	3.40	0.41	0.44	0.64	4.89	
2015	Totals	11.44	0.00	11.44	1.38	1.48	2.15	16.45	
2014	2	1.64	0.00	1.64	0.20	0.41	0.34	2.59	
2014	212	6.40	0.00	6.40	0.77	1.60	1.32	10.09	
2014	SK	2.99	0.00	2.99	0.36	0.75	0.61	4.71	
2014	Totals	11.03	0.00	11.03	1.33	2.76	2.27	17.39	

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 Page 3 of 8



Gary B. Barber
 Smith County Tax Office
 P.O. Box 2011
 Tyler, TX 75710-2011
 903-590-2920

2016+ Tax Statement

Property Account Number:

100000058800004000

Statement Date: 02/14/2017
 Owner: TIDWELL JEREMY
 Mailing Address: 130 COYLE ROAD
 GILMER TX 75645

Property Location: 0000000 C R 371
 Acres: 10.778
 Legal Description: ABST A0588 S LOVETT TRACT 4 (P
 T 25.035 AC / SEE A-747 TR 3)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	38,693	0	0	1,940
Taxing Entitles	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	36,753	1,940	0.175000	3.40
SMITH CO EMER SERV#2	36,753	1,940	0.084648	1.64
SMITH COUNTY	36,753	1,940	0.330000	6.40
TOTAL BASE TAX				11.44
PENALTY & INTEREST				0.79
PRIOR YEARS				33.84
Total Amount Due				46.07

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*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$2.47.

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 Return With Payment

2016 +Tax Statement
 02/14/2017

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

TIDWELL JEREMY
 130 COYLE ROAD
 GILMER TX 75645

EXHIBIT 1

Page 4 of 8

Property Account Number 100000058800004000	
Total Amount Due	\$46.07
<u>IF PAID IN</u>	<u>AMOUNT DUE</u>
MAR	46.57
APR	47.05
MAY	47.56
JUN	48.04
JUL	50.65
AUG	51.05
Please Make Checks Payable To: Gary B. Barber	

2016 00000117327 0000004607 0000004657 0000004705 0000004756 C 001


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Account: 100000074700003000

APD: R026131

Location: 0000000C R 371

Legal: ABST A0747 I NORRIS
TRACT 3 (P
T 25.035 AC / SEE A- 588
TR 4)

Acres: 14.257

Yr Built: 0

Sq Ft: 0

Def. Start: NONE

Def. End: NONE

Roll: R

UDI: 100%

2016 Values

Agriculture 48617

Land Ag Land 2566

2016 Exemptions

AG002 48617

Owner: TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	2.17	0.00	2.17	0.13	0.02	0.00	2.32	
2016	212	8.47	0.00	8.47	0.51	0.08	0.00	9.06	
2016	SK	4.49	0.00	4.49	0.27	0.04	0.00	4.80	
2016	Totals	15.13	0.00	15.13	0.91	0.14	0.00	16.18	
2015	2	2.17	0.00	2.17	0.26	0.28	0.41	3.12	
2015	212	8.47	0.00	8.47	1.02	1.10	1.59	12.18	
2015	SK	4.49	0.00	4.49	0.54	0.58	0.84	6.45	
2015	Totals	15.13	0.00	15.13	1.82	1.96	2.84	21.75	
2014	2	2.17	0.00	2.17	0.26	0.54	0.45	3.42	
2014	212	8.47	0.00	8.47	1.02	2.12	1.74	13.35	
2014	SK	3.95	0.00	3.95	0.47	0.99	0.81	6.22	
2014	Totals	14.59	0.00	14.59	1.75	3.65	3.00	22.99	

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 Page 5

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Gary B. Barber
Smith County Tax Office
 P.O. Box 2011
 Tyler, TX 75710-2011
 903-590-2920

2016+ Tax Statement

Property Account Number:

100000074700003000

Statement Date: 02/14/2017
 Owner: TIDWELL JEREMY
 Mailing Address: 130 COYLE ROAD
 GILMER TX 75645

Property Location: 0000000 C R 371
 Acres: 14.257
 Legal Description: ABST A0747 I NORRIS TRACT 3 (P
 T 25 035 AC / SEE A- 588 TR 4)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	51,183	0	0	2,566
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	48,617	2,566	0.175000	4.49
SMITH CO EMER SERV#2	48,617	2,566	0.084648	2.17
SMITH COUNTY	48,617	2,566	0.330000	8.47
TOTAL BASE TAX				15.13
PENALTY & INTEREST				1.05
PRIOR YEARS				44.74
Total Amount Due				60.92

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*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$3.26.

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NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

2016 +Tax Statement
 02/14/2017

EXHIBIT 1

TIDWELL JEREMY
 130 COYLE ROAD
 GILMER TX 75645

Page 6 of 8

Property Account Number 100000074700003000	
Total Amount Due	\$60.92
IF PAID IN	AMOUNT DUE
MAR	61.56
APR	62.22
MAY	62.89
JUN	63.52
JUL	66.98
AUG	67.49
Please Make Checks Payable To: Gary B. Barber	

2016 00000117328 0000006092 0000006156 0000006222 0000006289 C 001


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Account: 100000074700003010

Acres: 17.367

2016 Values
APD: R178021

Yr Built: 0

Agriculture 59222

Location: 0000000C R 371

Sq Ft: 0

Land Ag Land 3126

Legal: ABST A0747 I NORRIS

Def. Start: NONE

2016 Exemptions

TRACT 3A (

Def. End: NONE

AG002 59222

PT 25.225 AC / SEE A-588

Roll: R

TR 4A

UDI: 100%

)

Owner: TIDWELL JEREMY

130 COYLE ROAD

GILMER TX 75645

Click on the e-Statement button to view Total Tax Due.

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	2.65	0.00	2.65	0.16	0.03	0.00	2.84	
2016	212	10.32	0.00	10.32	0.62	0.10	0.00	11.04	
2016	SK	5.47	0.00	5.47	0.33	0.05	0.00	5.85	
2016	Totals	18.44	0.00	18.44	1.11	0.18	0.00	19.73	
2015	2	2.65	0.00	2.65	0.32	0.34	0.50	3.81	
2015	212	10.32	0.00	10.32	1.24	1.34	1.94	14.84	
2015	SK	5.47	0.00	5.47	0.66	0.71	1.03	7.87	
2015	Totals	18.44	0.00	18.44	2.22	2.39	3.47	26.52	
2014	2	2.65	0.00	2.65	0.32	0.66	0.54	4.17	
2014	212	10.32	0.00	10.32	1.24	2.58	2.12	16.26	
2014	SK	4.81	0.00	4.81	0.58	1.20	0.99	7.58	
2014	Totals	17.78	0.00	17.78	2.14	4.44	3.65	28.01	

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 Page 7

 of 8



Gary B. Barber
 Smith County Tax Office
 P.O. Box 2011
 Tyler, TX 76710-2011
 903-590-2920

2016+ Tax Statement

Property Account Number:

100000074700003010

Statement Date: 02/14/2017
 Owner: TIDWELL JEREMY
 Mailing Address: 130 COYLE ROAD
 GILMER TX 75645

Property Location: 0000000 C R 371
 Acres: 17.367
 Legal Description: ABST A0747 I NORRIS TRACT 3A (PT 25.225 AC / SEE A-588 TR 4A)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	62,348	0	0	3,126
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	59,222	3,126	0.175000	5.47
SMITH CO EMER SERV#2	59,222	3,126	0.084648	2.65
SMITH COUNTY	59,222	3,126	0.330000	10.32
TOTAL BASE TAX				18.44
PENALTY & INTEREST				1.29
PRIOR YEARS				54.53
Total Amount Due				74.26

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$3.97.

↓ Detach ↓
 Return With Payment

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

2016 +Tax Statement
 02/14/2017

EXHIBIT 1
 Page 8 of 8

TIDWELL JEREMY
 130 COYLE ROAD
 GILMER TX 75645

Property Account Number
 100000074700003010

Total Amount Due \$74.26

IF PAID IN	AMOUNT DUE
MAR	75.05
APR	75.85
MAY	76.63
JUN	77.40
JUL	81.67
AUG	82.27

Please Make Checks Payable To:
Gary B. Barber

2016 00000537185 0000007426 0000007505 0000007585 0000007663 C 001